DEPARTMENT OF REVENUE
WASHINGTON STATE

Credit for Energy Providers to Aluminum Smelters
For sales made after July 1, 2004.
(SSB 6304 Chapter 24, Laws of 2004)

Taxpayer Name: _____ Tax Registration No: _____

Phone Number: _____

Address: _____
   Street   *City*   *State*   *Zip*

Instructions

To qualify for this credit you must:
- sell electricity, natural gas, or manufactured gas to an aluminum smelter.
- specify in a contract that the price of the electicity or gas will be reduced by an amount equal to the credit.

To calculate the credit:
- Multiply the gross amount of sales to the aluminum smelter by the corresponding rate of Business & Occupation (B&O) Tax and/or Public Utility Tax (PUT). This is the amount of your credit.
- Add Total Credit from lines 4 and 7 and enter the total amount on line 8.
- Complete the form below and mail with your Excise Tax Return.

Business & Occupation Tax Credit

	Gross Amount		B&O Rate		Credit
1.		x		=	
2.		x		=	
3.		x		=	

Total B&O Credit

4. Total Business & Occupation Tax Credit (Add lines 1 through 3) `890`

Public Utility Tax Credit

	Gross Amount		PUT Rate		Credit
5.		x		=	
6.		x		=	

Total PUT Credit

7. Total Public Utility Tax Credit (Add lines 5 and 6) `895`

Total Credit

8. Total Public Utility Tax and Business & Occupation Tax Credit (Add lines 4 and 7)

Add all Credit totals and Transfer the amount to the Total Credit line on your excise tax return.

Please submit this form with your Excise Tax Return.